# Public Schools Facilities/Capital Outlay



### Public Education Capital Outlay (PECO) Funds for Public Schools

Fact Sheet

January 2006

1. What is the Public Education Capital Outlay and Debt Service Trust Fund (PECO)?

PECO is a state program that provides funds to school districts from revenue derived from a tax collected on the gross receipts from the sale of utility services.

There are two types of PECO funds for school districts: (1) PECO maintenance dollars and (2) PECO new construction dollars.

2. How are PECO maintenance dollars distributed to school districts?

PECO maintenance dollars are distributed to school districts by a formula that is based upon the square footage and age of "satisfactory" school facilities within the district.

School districts can declare facilities "unsatisfactory;" however, when this is done, these facilities are not used in the calculation for PECO maintenance dollars.

The table below illustrates district PECO funding for the maintenance, repair, and renovation of existing public school facilities for the last four fiscal years.

School				
District	02-03	03-04	04-05	05-06
Alachua	\$1,373,358	\$2,356,179	\$3,376,659	\$2,621,255
Baker	\$173,345	\$306,575	\$443,803	\$340,332
Bay	\$828,133	\$1,430,051	\$2,078,756	\$1,671,992
Bradford	\$197,302	\$318,611	\$507,859	\$382,897
Brevard	\$2,425,876	\$4,237,907	\$5,928,776	\$4,593,512
Broward	\$6,085,735	\$10,977,710	\$16,605,789	\$13,019,952
Calhoun	\$128,997	\$218,139	\$307,156	\$238,446
Charlotte	\$493,353	\$917,475	\$1,282,723	\$912,899
Citrus	\$517,900	\$922,099	\$1,318,842	\$993,319
Clay	\$1,002,911	\$1,343,271	\$2,656,042	\$2,106,819
Collier	\$810,848	\$1,494,386	\$2,186,727	\$1,694,502
Columbia	\$389,839	\$671,597	\$973,898	\$744,982
Dade	\$9,391,734	\$16,313,560	\$23,562,702	\$18,044,879
DeSoto	\$166,785	\$304,492	\$426,947	\$336,843
Dixie	\$97,628	\$165,392	\$241,026	\$189,307
Duval	\$4,890,066	\$8,311,465	\$11,774,559	\$8,935,566
Escambia	\$1,869,909	\$3,022,264	\$4,215,818	\$3,232,716
Flagler	\$185,226	\$341,840	\$523,567	\$438,922
Franklin	\$99,993	\$168,586	\$231,813	\$160,913
Gadsden	\$351,390	\$576,725	\$852,401	\$637,999
Gilchrist	\$54,939	\$98,915	\$148,990	\$123,021
Glades	\$65,780	\$115,185	\$162,910	\$124,585
Gulf	\$148,498	\$253,853	\$355,414	\$276,155
Hamilton	\$121,339	\$184,931	\$266,088	\$200,949
Hardee	\$245,039	\$451,220	\$654,683	\$497,413
Hendry	\$226,890	\$384,283	\$576,528	\$491,205
Hernando	\$457,356	\$850,365	\$1,238,909	\$964,669
Highlands	\$429,501	\$786,915	\$1,130,931	\$883,752
Hillsborough	\$5,544,985	\$9,722,246	\$14,207,694	\$10,768,929
Holmes	\$134,469	\$227,397	\$308,207	\$222,983
Indian River	\$605,699	\$1,082,233	\$2,011,624	\$1,089,471

School				
District	02-03	03-04	04-05	05-06
Jackson	\$344,058	\$568,911	\$826,110	\$640,442
Jefferson	\$121,123	\$211,587	\$297,856	\$217,484
Lafayette	\$39,998	\$69,966	\$97,791	\$77,501
Lake	\$1,087,949	\$2,113,448	\$3,149,807	\$1,951,570
Lee	\$1,736,356	\$3,181,187	\$4,691,102	\$3,663,014
Leon	\$1,211,003	\$2,332,483	\$3,368,671	\$2,609,280
Levy	\$253,719	\$402,453	\$622,860	\$484,827
Liberty	\$68,989	\$112,007	\$161,958	\$126,986
Madison	\$161,241	\$164,790	\$233,529	\$164,515
Manatee	\$1,050,415	\$1,614,446	\$2,570,561	\$2,038,353
Marion	\$1,353,613	\$2,207,780	\$3,406,354	\$2,606,491
Martin	\$567,543	\$994,362	\$1,472,984	\$1,140,092
Monroe	\$579,096	\$857,205	\$1,166,229	\$898,004
Nassau	\$338,625	\$619,626	\$860,472	\$663,151
Okaloosa	\$1,127,153	\$1,987,216	\$2,769,012	\$2,132,166
Okeechobee	\$235,364	\$435,720	\$613,672	\$475,961
Orange	\$5,094,485	\$7,998,164	\$12,241,731	\$9,538,239
Osceola	\$651,982	\$1,210,376	\$1,875,100	\$1,558,630
Palm Beach	\$3,523,588	\$6,334,652	\$9,470,636	\$7,075,955
Pasco	\$1,387,748	\$2,591,195	\$3,778,361	\$2,975,876
Pinellas	\$4,416,522	\$7,700,110	\$10,921,878	\$8,366,134
Polk	\$3,411,003	\$5,954,524	\$8,724,048	\$6,739,434
Putnam	\$567,664	\$1,002,361	\$1,451,703	\$1,115,211
St. Johns	\$568,596	\$1,023,063	\$1,461,894	\$1,147,906
St. Lucie	\$690,924	\$1,170,462	\$1,764,004	\$1,374,594
Santa Rosa	\$642,746	\$1,096,683	\$1,558,282	\$1,201,818
Sarasota	\$1,301,746	\$2,163,676	\$3,589,035	\$2,739,436
Seminole	\$1,249,029	\$2,051,614	\$3,016,519	\$2,234,546
Sumter	\$245,190	\$405,526	\$543,879	\$401,214
Suwannee	\$230,576	\$372,301	\$527,739	\$411,989
Taylor	\$171,920	\$291,498	\$433,869	\$299,841
Union	\$106,856	\$191,786	\$270,043	\$208,098
Volusia	\$1,837,991	\$3,129,208	\$4,577,767	\$3,451,209
Wakulla	\$130,004	\$235,018	\$341,714	\$289,759
Walton	\$196,599	\$335,439	\$475,946	\$398,423
Washington	\$178,985	\$294,574	\$433,672	\$338,297
TOTALS	\$76,395,222	\$131,981,284	\$194,324,629	\$148,697,630

3. What is the recent funding history of PECO monies for the maintenance, repair, and renovation of existing public school facilities?

PECO funds are derived from the gross receipts tax and are therefore variable based on economic conditions. The table below illustrates statewide funding for the last four fiscal years.

02-03	03-04	04-05	05-06
\$76.4 million	\$132 million	\$194.3 million	\$148.9 million

## 4. How are PECO new construction dollars distributed to school districts?

PECO new construction dollars are distributed to school districts using a two-piece formula.

Forty percent of PECO new construction dollars are distributed based upon the average student population in the district over the last four years.

Sixty percent of PECO new construction dollars are distributed based upon the district's growth over the last four years. District growth is calculated as the difference between the most recent historical enrollment as compared to the highest during the previous three years.

The table below illustrates district PECO funding for the construction of new public school facilities for the past four fiscal years.

School				
District	01-02	02-03	03-04	05-06
Alachua	\$1,499,604	\$1,314,123	\$550,627	\$613,697
Baker	\$175,095	\$216,804	\$111,531	\$216,070
Bay	\$1,190,982	\$1,344,354	\$724,677	\$1,226,463
Bradford	\$277,740	\$139,895	\$180,098	\$76,451
Brevard	\$3,939,402	\$4,342,715	\$2,190,729	\$2,087,689
Broward	\$34,558,017	\$28,253,830	\$7,722,916	\$6,161,274
Calhoun	\$85,964	\$111,243	\$55,974	\$175,706
Charlotte	\$1,308,106	\$1,269,424	\$674,673	\$315,989
Citrus	\$1,200,111	\$657,237	\$428,352	\$364,656
Clay	\$1,852,758	\$2,190,891	\$1,621,719	\$1,988,602
Collier	\$4,708,037	\$4,313,432	\$2,594,878	\$2,566,398
Columbia	\$420,972	\$394,342	\$272,538	\$297,004
Dade	\$27,017,107	\$22,141,897	\$8,547,337	\$6,644,539
DeSoto	\$246,749	\$286,545	\$104,453	\$150,225
Dixie	\$127,055	\$77,187	\$38,213	\$39,058
Duval	\$4,566,685	\$6,878,731	\$3,063,085	\$2,699,241
Escambia	\$1,838,873	\$1,839,451	\$724,569	\$967,474
Flagler	\$1,040,007	\$864,993	\$825,805	\$1,081,998
Franklin	\$51,797	\$57,865	\$23,851	\$23,700
Gadsden	\$272,316	\$247,439	\$114,793	\$115,276
Gilchrist	\$100,087	\$86,998	\$96,301	\$96,202
Glades	\$38,125	\$36,148	\$17,591	\$224,009
Gulf	\$110,042	\$86,805	\$63,720	\$150,204
Hamilton	\$77,929	\$70,587	\$34,689	\$36,391
Hardee	\$187,156	\$171,924	\$248,910	\$267,225
Hendry	\$526,651	\$390,915	\$278,557	\$205,353
Hernando	\$1,437,150	\$1,776,511	\$1,021,646	\$1,522,679
Highlands	\$573,452	\$731,296	\$340,161	\$636,178
Hillsborough	\$14,073,367	\$12,974,708	\$11,589,090	\$9,790,631
Holmes	\$132,543	\$118,964	\$57,536	\$73,468
Indian River	\$647,588	\$1,030,201	\$684,148	\$692,137
Jackson	\$283,599	\$258,359	\$204,111	\$443,019
Jefferson	\$72,772	\$66,367	\$38,639	\$29,392
Lafayette	\$95,346	\$46,368	\$22,134	\$25,179
Lake	\$2,012,112	\$2,888,731	\$2,544,152	\$2,446,516
Lee	\$6,104,721	\$5,815,177	\$3,392,118	\$4,347,466
Leon	\$1,723,856	\$1,418,887	\$732,171	\$609,547
Levy	\$209,552	\$201,842	\$133,886	\$228,811
Liberty	\$43,436	\$38,589	\$38,500	\$54,116
Madison	\$116,345	\$188,588	\$52,152	\$56,099
Manatee	\$4,488,868	\$4,028,817	\$1,711,157	\$2,443,964
Marion	\$3,801,532	\$3,465,147	\$1,558,389	\$5,059,384
Martin	\$1,088,042	\$1,283,720	\$1,191,594	\$454,579
Monroe	\$390,267	\$351,505	\$158,142	\$158,505
Nassau	\$586,002	\$682,765	\$314,553	\$400,724
Okaloosa	\$1,207,886	\$981,631	\$501,576	\$542,162

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#### **Education Council**

### Capital Outlay & Debt Service (CO&DS) Fund for Public Schools

Fact Sheet

1.	What is the Capital Outlay & Debt Service Fund (CO&DS)?	CO&DS is another major state source of capital outlay revenue available to local school districts. This revenue is derived from proceeds from the first sale of motor vehicle license tags.  CO&DS funds are provided to school districts in two ways: (1) as net bond proceeds, and/or (2) as direct cash payments.  Districts may elect to participate in the annual bond sale. Participation will impact the amount of direct cash payments due to an increased debt service obligation.			
2.	What is the recent school district funding history of CO&DS monies derived from net bond proceeds?	During the 2004-2005 fiscal year, \$41.1 million in CO&DS funds derived from net bond proceeds solely financed school district construction needs. The table below illustrates school district funding for the last four fiscal years.			
		2001-2002	2002-2003	2003-2004	2004-2005
		\$25.4 million	\$42 million	\$21.4 million	\$41.1 million
		Fluctuations in	total amounts	are caused by	school and
					onding capacity.
3.	What is the recent		)4-2005 fiscal y		
	funding history of				school districts,
	CO&DS monies provided				eds. The table
	to school districts as		es school distric	t tunding for the	e last four fiscal
	direct cash payments?	years.			
		2001-2002	2002-2003	2003-2004	2004-2005
		\$15.6 million	\$15.4 million	\$14.2 million	\$16.3 million
4.	For what purposes can	_	ection 9(d), Art		
	CO&DS monies be used?		must be used t	•	
			improve, enlar		
			•	•	ay projects that
		have been approved by the school board pursuant to the			
5.	What are the applicable	most recent educational plant survey.			
5.	What are the applicable statutes and rules?	Section 9(d), Art. XII of the State Constitution CO&DS Section 320.20, F.S Disposition of License Tax Moneys			
	statutes and rules:	Section 320.20, F.S Disposition of License Tax Moneys Section1013.35, F.S School District Educational			
		Facilities Plan			
		Section 1013.69, F.S Full Bonding Required to			
		Participate in Programs			
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		Rule 6A-2.011 Facilities.	1, Florida Admi	nistrative Code	Educational

#### Capital Outlay & Debt Service (CO&ODs) Fund for Public Schools

6.	Where can I get additional information?	Florida Department of Education Office of Educational Facilities (850) 245-0494 <a href="http://www.firn.edu/doe/edfacil">http://www.firn.edu/doe/edfacil</a>
		Florida House of Representatives Fiscal Council (850) 488-6204
		Florida House of Representatives Education Council (850) 488-7451



### **Special Facility Construction Account**



January 2006

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	What is the Special     Facility Construction     Account?	The Special Facility Construction Account is funded with Public Education Capital Outlay (PECO) dollars and provides construction funds to school districts that have urgent construction needs but lack sufficient resources and cannot reasonably anticipate sufficient resources within three years in order to fund these construction needs.  Typically, small, rural school districts qualify for this funding because their property tax values are too low to fund a new construction project.
	2. Are there limits on the number of construction projects a school district may receive funding for from the Special Facility Construction Account?	Yes. A school district is not eligible to receive funding from the Special Facility Construction Account for more than one construction project during any three-year period.
	3. Does a school district have to meet certain criteria in order to receive funds from the Special Facility Construction Account?	<ul> <li>Yes. A school district must meet several criteria in order to receive funds from the Special Facility Construction Account, including: <ul> <li>the construction project must be deemed a critical need and must be recommended for funding by the Special Facility Construction Committee;</li> <li>the construction project must be recommended in the most recent educational plant survey;</li> <li>the construction project must appear on the district's approved project priority list;</li> <li>the school board must have adopted a facilities list for the project that is in accordance with the State Requirements for Educational Facilities;</li> <li>the school board must sign an agreement that it will advertise for bids within 30 days of receipt of its encumbrance authorization;</li> <li>a contract must be signed 90 days after the advertising of bids, unless an additional 90 days has been granted by the Commissioner of Education;</li> <li>the total cost per student station of the facility under</li> </ul> </li> </ul>

construction must not exceed the cost per student station prescribed in law and adjusted annually by the Consumer Price Index (approximately \$13,811 per elementary school student station; \$15,884 per middle school student station; \$21,019 per high school student

the school district must levy two mills against its

station as of September 2005);

4.	What is the history of the	mills for three y may pledge the half-cent sales  the school distreducation certification certification certification continuous three outlay revenue;  The district must three year com 1.5 mill, PECO  final phase III meaning complete and in safety codes presented.	ended construction pee-year period using pee-year period using pet a resolution mitment of all unenceand CO&DS revenuents be certified by the compliance with the	ject; OR the district of voter approved roject; epartment of s inability to fund the project over a projected capital acknowledging its umbered and future e; and he school board as e building and life
	Special Facility	Education reports t	hat the Special Facil	ity Construction
	Construction Account?		a 62 separate scnool er \$796.9 million.  Ap	I district construction oproximately 68% of
			as been funded by the	
		approximately 32% local school district	oof the total amount l	has been funded by
5.	Did the Legislature appropriate funds from the Special Facility Construction Account for the 2005-2006 fiscal year?	Yes. The Legislature appropriated \$55.0 million from the Special Facility Construction Account in order to fund five school district construction projects during the 2005-2006 fiscal year. The table below illustrates the distribution of the appropriation.		
		School District	Amount of Funds	Type of New School to be Built
		Franklin County	\$13,150,000	K-12 School
		Gadsden County	\$10.050.000	6-12 School
		Hardee County	\$17,250,000	K-8 School
		Levy County	\$8,450,000	6-12 School
		Suwannee County	\$6,070,000	K-5 School
6.	What are the applicable statutes and rules?	Section 1013.64(2), F.S Special Facility Construction Account  Florida Department of Education "State Requirements for Educational Facilities," Volume 1, Chapter 2, January 2000.		
7.	Where can I get	Florida Department of Education		
	additional information?	Office of Education	al Facilities, (850) 24	15-0494
		http://www.firn.edu/doe/edfacil		
		Florida House of R Fiscal Council (850) 488-6204	epresentatives	

#### **Special Facility Construction Account**

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Florida House of Representatives
Education Council
(850) 488-7451



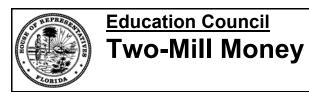
### Education Council Classrooms First Program

Fact Sheet

1.	What is the Classrooms First Lottery Bond Program?	As part of the SMART Schools Act of 1997, the Legislature established a 20-year lottery-bonding program (Classrooms First) designed to provide approximately \$2 billion in bonded lottery funds to school districts for the construction of permanent classrooms.  All 67 school districts receive a portion of these funds based
		upon a modified PECO distribution formula.
		As the name indicates, school districts must build permanent classrooms first. The intent of this program is to fund new student stations. <i>After</i> a school district has met its need for new classroom space, these funds may be used for major repairs, the renovation or remodeling of existing facilities, or the replacement of relocatables with permanent classrooms. These funds are <i>not</i> to be used to purchase more relocatables.
2.	How do school districts	When the Classrooms First Program was initiated, school
	receive these dollars?	districts elected to receive these dollars as annual cash payments or as bond proceeds.
		payments of as bond proceeds.
		The only way for a school district to receive these funds as
		cash payments is for the school board and superintendent to
		certify to the Commissioner of Education that they have <b>no</b> need for additional new classrooms.
		As of the 2004-2005 fiscal year, six school districts
		(Calhoun, Flagler, Franklin, Glades, Jefferson, and Taylor) have certified that they have no need for new classrooms
		and are receiving these funds as cash payments.
3.	How much Classrooms	As of June 30, 2005, over \$1.9 billion in Classrooms First
	First funding has been	awards have been disbursed to school districts.
	provided to school	
	districts since the 1997 Special Session?	
4.	What are the applicable	Section 24.121(2), F.S Allocation of lottery revenues and
	statutes?	expenditure of funds for public education.
		Section 1012 69 E.S. Clasersome First Program
5.	Where can I get	Section 1013.68, F.S Classrooms First Program.  Florida Department of Education
٥.	additional information?	Office of Educational Facilities
		(850) 245-0494
		Florida Hausa of Banrasantativas
		Florida House of Representatives Fiscal Council
		(850) 488-6204

#### **Classrooms First Program**

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### Fact Sheet

1.	What is "two-mill" money?	"Two-mill" money is a levy of ad valorem proving without voter approved	roperty tax that	horized discretionary districts may levy
		Districts may bond u purchase certificates construction debt ins construction.	of participation	(COPS) – a type of
2.	What is a "mill"?	One mill represents	a 1/1000 (.001)	tax on property.
		for every \$1,000 in to One mill levied again	axable property  st property valu	ued at \$100,000 would
	Bardlashash Patrice	generate \$100 in pro		
3.	Do all school districts levy their full two mills of ad valorem property	to levy two mills of ac raise local capital ou	d valorem prope	n, but are not required, erty taxes in order to
	taxes in order to raise local capital outlay revenues?	valorem property tax revenues during the	es in order to ra 2004-2005 fisca led between 0 r es in order to ra	al year. The remaining nills to 1.701 mills of ad aise capital outlay
4.	Which districts do not levy their full two mills?	The following districts did not levy their full two mills during the 2004-2005 fiscal year: Calhoun, Gulf, Jackson, Liberty, Monroe, Okaloosa, Santa Rosa, and Walton.		
			y school distric	ts that levied up to two
		year.	roperty taxes it	or the 2004-2005 fiscal
		School District	2004-2005 Actual Mills Levied	2004-2005 Estimated Revenue (\$) from Mills Levied
		Alachua	2.000	17,040,612
		Baker Bay	2.000	1,011,205 18,339,516
		Bradford	2.000	1,199,455
		Brevard	2.000	50,371,258
		Broward	2.000	230,717,402
		Calhoun	0.000	0
		Charlotte	2.000	26,070,298
		Clay	2.000	14,123,662
		Clay	2.000	12,831,334

School District	2004-2005 Actual Mills Levied	2004-2005 Estimated Revenue (\$) from Mills Levied
Collier	2.000	102,889,949
Columbia	2.000	3,345,460
DeSoto	2.000	2,099,785
Dixie	2.000	793,701
Duval	2.000	80,534,359
Escambia	2.000	21,976,163
Flagler	2.000	11,534,782
Franklin	2.000	4,214,970
Gadsden	2.000	2,017,989
Gilchrist	2.000	803,084
Glades	2.000	928,061
Gulf	1.250	2,165,082
Hamilton	2.000	1,074,109
Hardee	2.000	2,791,181
Hendry	2.000	3,378,678
Hernando	2.000	12,605,973
Highlands	2.000	6,922,811
Hillsborough	2.000	111,806,430
Holmes	2.000	661,553
Indian River	2.000	24,363,747
Jackson	0.000	0
Jefferson	2.000	748,556
Lafayette	2.000	309,543
Lake	2.000	23,592,458
Lee	2.000	100,110,084
Leon	2.000	21,719,768
Levy	2.000	2,650,000
Liberty	0.000	0
Madison	2.000	914,101
Manatee	2.000	42,377,864
Marion	2.000	22,249,579
Martin	2.000	31,233,762
Miami-Dade	2.000	297,406,315
Monroe	1.000	17,461,639
Nassau	2.000	9,931,099
Okaloosa	1.701	18,347,829
Okeechobee	2.000	2,955,132
Orange	2.000	101,116,554
Osceola	2.000	27,343,306
Palm Beach	2.000	222,979,685
Pasco	2.000	32,343,601
Pinellas	2.000	109,892,114
Polk	2.000	41,304,939
Putnam	2.000	5,592,917
St. Johns	2.000	28,492,221
St. Lucie	2.000	27,134,121
Santa Rosa	1.400	8,592,172
Sarasota	2.000	77,666,467
Seminole	2.000	42,748,324
Sumter	2.000	4,631,771
Suwannee	2.000	1,807,551
Taylor	2.000	1,819,861 346,113
Union Volusia	2.000	
VOILISIA	2.000	49,238,582

			School District	2004-2005 Actual Mills	2004-2005 Estimated
				Levied	Revenue (\$) from Mills Levied
			Wakulla	2.000	1,607,250
			Walton	1.393	11,254,873
			Washington	2.000	1,124,857
_	The second second second	lua A	TOTALS		2,157,657,617
5.	How much revenue did			•	tewide levy of two-mill
	two-mill money generate during the 2004-2005 fiscal year?		lay revenues to so		billion in local capital
6.	For what purposes can two-mill revenue be used?	<ul> <li>Two-mill money can only be used for:</li> <li>construction, renovation, remodeling, maintenance, and repair of school facilities;</li> <li>purchase, lease, or lease-purchase of equipment, educational facilities, and construction materials directly related to the delivery of student instruction;</li> <li>rental or lease of existing buildings or for conversion of these buildings for use as educational facilities;</li> <li>opening day collection for library media center of a new school;</li> <li>purchase, lease, or lease-purchase of school buses; or</li> <li>servicing payments related to COPS for any purpose prior to 1997.</li> </ul>			
7.	Are districts allowed to use two-mill money for operations?	the the Du sch cor Leg traithat two to t of Cu dis	Legislature authorit two-mill construction dollars in gislature eliminated as the all school district o-mill funds previous the capital budget.  1997 Fact Sheet.)	rized school disction money for ssion the legislatransferring up not their operation the ability of sto their operating begin scaling usly used in the (Refer to the	ature learned that some to 85% of their two-mill ng budgets. The school districts to g budget and required back the percentage of operating budget back SMART Schools Act
8.	Can voters have a portion of their property taxes reduced if they approve a local sales tax surcharge through a referendum?	Yes app cap the the	s. Under current laboroving a ½ cent solital outlay revenue two mills of ad va	ales tax surcha es under the co lorem property surcharge is in	have the option of rge in order to raise ndition that a portion of taxes is reduced while effect. (Refer to the Sheet.)

	For example, in September 2002, Orange County voters approved the levy of a ½ cent sales surtax for 13 years in order to raise capital outlay revenues under the condition that a ½ mill of ad valorem property taxes is reduced while the ½ cent sales tax surcharge is in effect.
9. What are the applicable statutes?	Section 1011.71(2), F.S Non-Voted Two-Mill Levy of Ad Valorem Property Taxes. Section 1011.71(5)(a), F.S Uses for two-mill money. Section 1011.71(5)(b), F.S Schedule for use of two-mill money in capital budget. Section 1011.715, F.S Resolution regarding school capital outlay surcharge.
10. Where can I get additional information?	Florida Department of Education Office of Educational Facilities (850) 245-0494 www.firn.edu/doe/edfacil  Florida House of Representatives Fiscal Council (850) 488-6204
	Florida House of Representatives Education Council (850) 488-7451



### School Capital Outlay Surtax (half-cent sales tax)



1.	What is the half-cent		F.S., provides for the	
	sales tax?	Outlay Surtax – mo	re commonly known	as the school half-
		cent sales tax. This	tax may be levied by	y a school board
		after a favorable vo	te of the electorate the	hrough a local
		referendum and ma		· ·
2.	How many school		est recent information	n available. 18
	districts have held local		e held local referend	
			s surtax that is used	
	referendums in order to		e table below identif	
	assess a half-cent sales	_		
	tax?		eld local referendum	
		· ·	mounts of surtaxes t	ınat were
		considered through	the referendums.	
			Decult of	Amount of
		Sahaal Diatriat	Result of	Amount of Potential Surtax
		School District Bay County	Referendum Passed (1998)	.5 percent
		DeSoto County	Failed (1995)	.5 percent
		Escambia County	Passed (1997)	.5 percent
		Gulf County	Passed (1996)	.5 percent
		Flagler County	Passed (2002)	.5 percent
		Hernando County	Passed (1998)	.5 percent
		Hillsborough County	Failed (1995)	.5 percent
		Jackson County	Passed (1996)	.5 percent
		Lake County	Failed (1999)	.5 percent
		Leon County	Passed (2002)	.5 percent
		Manatee County  Marion County	Passed (2002) Failed (1997)	.5 percent
		Monroe County	Passed (1995)	.5 percent
		Orange County	Passed (2002)	.5 percent
		Polk	Passed (2003)	.5 percent
		Santa Rosa County	Passed (1997)	.5 percent
		St. Lucie County	Passed (1996)	.5 percent
		Volusia County	Passed (2001)	.5 percent
			n 14 school districts	
			n order to assess a h	
		surtax that is used t	o raise capital outlay	/ revenues.
3.	How much revenue will	The assessment of	the 14 local half-cen	it sales surtaxes will
	the voter-approved half-	generate over \$4 bi	llion (at the end of th	e life of the
	cent sales taxes		fund school district	
		needs.		
	generate?		0EE(C) E C   balf	ent colon to:
4.	For what purposes can	<u> </u>	.055(6), F.S., half-ce	
	half-cent sales tax		-	expenditures or fixed
	revenues be used?		ated with the constru	
			nprovement of school	
			e a useful life expect	
		years, and any land	acquisition, land im	provement, design,

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#### **Local Government Infrastructure Surtax**

Fact Sheet

				January 2006
2.	What is the Local Government Infrastructure Surtax?  How many counties have held local referendums in order to assess a local government infrastructure surtax in which a portion of the funds is to be used for school	counties have held local referendums in the last 10 years i order to assess a local government infrastructure sales surtax that is partially used to raise school capital outlay revenues. The table below identifies the counties that have held local referendums, results of the referendums, and the		
	construction?		Result of	Estimated 2005-
		School District	Referendum	2006 Receipt
		Broward County	Failed (1995)	2000 Roosipt
		Clay County	Passed (1998)	\$1.8 million
		Hillsborough County	Passed (1996)	\$22.8 million
		Lake County	Passed (2001)	\$1.6 million
		Okaloosa County	Passed (1995)	Expired in 1999
		Osceola County	Passed (1999)	\$3.7 million
		Pinellas County	Passed (1997)	\$1.5 million
		Sarasota County Seminole County	Passed (1997) Passed (2001)	\$16.4 million \$13.0 million
3.	How much revenue will the voter-approved local government infrastructure tax generate for school	Overall, eight counting order to assess a logaritax that is used to the assessment of sales surtaxes will go the life of the surtax capital outlay needs	cal government infra o raise capital outlay the local governmer lenerate over \$1.2 b es) in order to fund s	astructure sales y revenues. ht infrastructure illion (at the end of
	construction?			
4.	For what purposes may the local government infrastructure tax revenues be used?	Section 212.055(2), distribute proceeds local government in district for any fixed outlay costs associa reconstruction, or in a life expectancy of acquisition, land imposts associated with	of the revenues gen frastructure sales su capital expenditure ated with the construptovement of public five or more years, a provement, design, a	erated from the Intax to the school or fixed capital Iction, of facilities that have and any land and engineering
5.	What are the applicable		•	nment Infrastructure
	statutes?	Surtax.		
		I		

#### **Local Government Infrastructure Surtax**

6.	Where can I get additional information?	Florida Department of Education Office of Educational Facilities (850) 245-0494 www.firn.edu/doe/edfacil
		Florida House of Representatives Fiscal Council (850) 488-6204
		Florida House of Representatives Education Council (850) 488-7451



### Education Council Bond Referendum

### Fact Sheet

				January 2006
1.	What is a bond referendum?	the voters to decide	is a school district e whether or not the s	school district
			for the purpose of g	•
			. Bonds are repaid v	vith property tax
		revenues.		
2.	How many school	Since the 1985-1986 fiscal year, 19 school districts happroved local bond referendums in order to fund scl		
	districts have approved			
	local bond referendums	district capital outla		
	in order to fund school		f the school districts	that have approved
	district capital outlay	local bond referend	ums.	
	needs?	School District	Fiscal Year	Amount of
				Bonds
		Alachua County	1988-1989	\$100.0 million
		Broward County	1986-1987	\$317.0 million
		Charlotte County	1987-1988	\$37.0 million
		Duval County	1986-1987	\$199.0 million
		Flagler County	1988-1989 1987-1988	\$19.3 million \$44.0 million
		Hernando County Indian River County	1990-1991	\$61.4 million
		Leon County	1987-1988	\$86.1 million
		Marion County	1986-1987	\$60.0 million
		Miami-Dade County	1987-1988	\$980.0 million
		Osceola County	1986-1987	\$40.7 million
		Palm Beach County	1986-1987	\$317.0 million
		Pasco County	1986-1987	\$62.0 million
		Putnam County	1986-1987	\$22.0 million
		St. Johns County	1988-1989	\$47.0 million
		St. Lucie County Seminole County	1995-1996 1985-1986	\$60.0 million \$105.0 million
		Volusia County	1985-1986	\$112.0 million
		Wakulla County	1994-1995	\$8.0 million
		TOTAL		\$2.68 billion
		used to fund school	ssued total \$2.68 bil district capital outla	y needs.
3.	For what purposes can	Current law authorize	zes school boards to	propose the
	bond referendum	issuance of bonds f	or the purpose of ac	quiring, building,
	revenues be used?	enlarging, furnishing	g, or improving build	ings or school
		grounds of the publ	ic schools within the	ir school districts.
		School boards are r	required to submit a	resolution to the
			cation (DOE) specify	
		•	nt would be generate	•
			E approves the reso	
			to hold a bond refer	
4.	What are the applicable		010.59, F.S Scho	
**	statutes?		2.3.00,0.	
	วเฉเนเชอ :			

5.	Where can I get additional information?	Florida Department of Education Office of Educational Facilities (850) 245-0494
		Florida House of Representatives Fiscal Council (850) 488-6204
		Florida House of Representatives Education Council (850) 488-7451



### Education Council School Concurrency

#### Fact Sheet

1.	What is concurrency?	Concurrency is a growth management concept intended to		
		ensure that the necessary public facilities and services are		
		available concurrent with the impacts of development.		
2.	How does Florida's	Under the 2005 Growth Management legislation, county		
	growth management	governments must adopt school concurrency by December		
	policy coordinate with the	2008. It is the policy of Florida to require the coordination of		
	planning of educational	planning between district school boards and local governing		
	facilities?	bodies to ensure that public educational facilities are		
		facilitated and coordinated in time and place with plans for		
		residential development. There are four (4) general		
		requirements that are applicable to all local governments:  (1) All local governments must adopt a public schools		
		(1) All local governments must adopt a public schools facilities element that is consistent with those adopted		
		by other local governments in that county.		
		(2) All local governments must update public schools		
		interlocal agreement that were originally required		
		under the 2002 legislation.		
		(3) All local governments must adopt their Capital		
		Improvements Element to incorporate the public		
		schools 5-year work plan.		
		(4) All local governments must amend their interlocal		
		Coordination Element to show the relationships and		
		state the principles and guidelines to be adopted. The		
		<ul><li>planning must include:</li><li>Consideration of allowing students to attend school</li></ul>		
		Consideration of allowing students to attend school located nearest their homes.		
		Consideration of effects of location of public education		
		facilities, including feasibility of keeping central city		
		facilities viable.		
		Consultation of all parties to the planning process with		
		state and local road departments to assist in		
_		implementing the Safe Paths to Schools program.		
3.	What role does local	All planning for school concurrency must be adopted and		
	government play in the	approved by each county and all municipalities that are located in that county unless they are eligible for a waiver		
	planning process for	or an exemption. The local planning agency prepares a		
	educational facilities?	comprehensive plan for the governing body to adopt. The		
		comprehensive plan, which is intended to guide local		
		governments in their land use decision-making, is required		
		by law to include certain elements, two of which relate to		
		school facilities:		
		Future land use element which must identify land use		
		categories in which public schools are an allowable		
		use.		

		<ul> <li>Intergovernmental coordination element which must describe joint processes for collaborative planning and decision-making on population projections and public school siting.</li> </ul>
		The 2005 Legislature also authorized the counties to adopt a public educational facilities element. Additionally, the local government <i>must</i> impose school concurrency on a district wide basis including all public schools in the district.
4.	What are the	School districts are responsible for the planning of all
٠.		school facilities in conjunction with county and municipal
	responsibilities of school	planners. It is the responsibility of the school district to
	districts regarding the	ensure that the five-year work plan is financially feasible
	planning for educational	and updated on an annual basis. Responsibilities of district
	facilities?	school boards regarding educational facilities include:
		<ul> <li>Adoption of an educational facilities plan that must be</li> </ul>
		developed in coordination with the local government
		and be consistent with the local comprehensive plan.
		Membership of an elected school board member on
		regional planning council.
		Consideration of existing and anticipated site needs and the most economical and practicable locations of
		sites before acquiring property for sites.
5.	What does the interlocal	The 2005 legislature required the updating of the public
0.	agreement address?	schools interlocal agreement that was required in 2002.
	agroomont addroos.	The required interlocal agreement between the school
		district and the local government must address:
		projections of growth and enrollment,
		<ul> <li>existing and planned public school facilities,</li> </ul>
		school facility sitting before land acquisition,
		need and timing of off-site improvements,  district to cities a word provement and plant as making the cities are a site of the cities and plant as making the cities are a site of the cities and plant as making the cities are a site of the cities and the cities are a site of the cities are a site of the cities and the cities are a site of
		<ul><li>district facilities work program and plant survey,</li><li>coordination,</li></ul>
		<ul> <li>coordination,</li> <li>joint use of facilities,</li> </ul>
		dispute resolution,
		oversight, and
		communication on school capacity issues.
6.	What is needed to enact	The public educational facilities element is no longer an
	the public educational	option. Each municipality in the district must adopt a
	facilities element?	consistent public educational facilities element unless the
		municipality is exempt. The public educational facilities
		element must address:
		<ul> <li>Deficiencies in school capacity</li> <li>Ensure adequate capacity – level of service; service</li> </ul>
		areas
		Proportionate share
		• maps
		Adequate infrastructure for existing and proposed
		schools.

		_
		<ul> <li>Collocation of other public facilities, such as parks, libraries, and community centers, in proximity to public schools.</li> <li>Location of schools proximate to residential areas, including using elementary schools as focal points for neighborhoods.</li> <li>Use of public schools as emergency shelters.</li> <li>Capacity of existing and planned public schools when reviewing comprehensive plan amendments and rezonings that are likely to increase residential development and that are reasonably expected to have an impact on the demand for public school facilities.</li> </ul>
	n educational penefit district?	A district school board and all local general purpose governments within the school district may create an educational facilities benefit district through an interlocal agreement. The purpose of these districts is to assist in financing the construction and maintenance of educational facilities. As an alternative to an educational facilities benefit district, a community development district may levy non-ad valorem assessments if they enter into an interlocal agreement with the district school board and affected local governments.
8. What is th Schools p	e Safe Paths to rogram?	The program requires consideration of planning and construction of bicycle and pedestrian pathways and authorizes a grant program to fund such projects. It is administered by DOT.
9. What are t statutes?	he applicable	Section 163.3174(1), F.S Local planning agency. Section 163.3177(6)(a),(h), F.S Elements of comprehensive plan. Section 163.31777, F.S Public schools interlocal agreement. Section 163.3180(13), F.S Concurrency. Section 163.3187(1)(j)&(l), F.S Amendment of adopted comprehensive plan. Section 186.504, F.S Regional planning councils; membership. Section 1013.31, F.S Educational plant survey. Section 1013.33, F.S Coordination with local government. Section 1013.35, F.S Educational facilities plan. Section 1013.355357, F.S Educational facilities benefit districts. Section 1013.36, F.S Site planning and selection.
10. Where car additional	n I get information?	Florida Department of Education Office of Educational Facilities (850) 245-0494

#### School Concurrency

Department of Community Affairs Division of Community Planning State Initiatives Administrator (850) 487-4545
Florida House of Representatives Education Council (850) 488-7451